Docket No.: 393032043900

Client reference: US199Y03 (H8043US)

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kotaro TERADA et al.

Confirmation No.: 1971

Application No.: 10/796,544

Examiner: Stephen C. Hung

Filed: March 8, 2004

Art Unit: 2615

For: AUDIO SIGNAL PROCESSING DEVICE

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated May 3, 2007, for which a response was due on August 3, 2007, and for which a 3-month extension of time is also requested to extend the time for response from August 3, 2007, to November 5, 2007 (the first business day after August 3), please amend the above-identified patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.